FOR MYSORE STATE

H.M.

H. E. L. A. (195 4.) Department.

(Rt). SERIES.

G.O. No. 413.

Dated 11th October 1954.

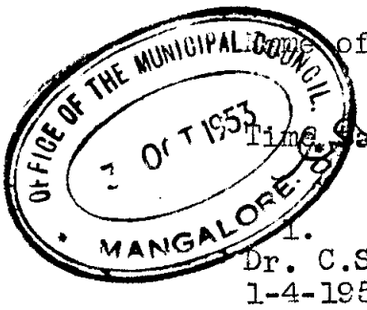
Class
to
subject

[Despatch Abstract.]

AUDIT REPORT - 1952-53 - Elementary Education Fund - Municipal Council, Mangalore - Recorded.

141 RPH 9/3.1953

AUDIT REPORT ON THE ELEMENTARY EDUCATION FUND ACCOUNTS OF THE MANGALORE MUNICIPAL COUNCIL FOR THE YEAR 1952-53.



Name of Auditor: Sri C.W.Andrews, Dt. Inspecto of L. F. Accounts.

Time taken for Audit: 27-8-1953 to 24-9-1953.

1. The office of the Executive Authority was held by Dr. C.S.Ramachandra Pai, Municipal Health Officer from 1-4-1952 to 14-5-1952 and by Sri M. Govinda Menon, Commissioner, from 15-5-1952 to 31-3-1953.

F-272 MS 29.9.53

2. The receipts and payments during the year are shown in the annual account appended together with the opening and closing balances. The opening balance in the Cash Book is in agreement with the closing balance of the previous year. A single cash book was maintained for both the General and Elementary Education Funds during the year. The closing balance in the Cash Book agrees with the consolidated closing balance of various funds as per abstract attached to the account for March 1953 and is in agreement with the balance in the treasury and bank pass books after allowing for outstanding cheques and unremitted revenue in hand at the close of the year.

1945 - 1951

3. The more important irregularities are detailed below. Irregularities of minor nature are detailed in the annual objection statement which should be treated as part of this report.

4. Tax - Education - In excess of prescribed limit: Education tax on agricultural lands was levied at 20% per annum of government assessment which should be taken as annual rental value, Vide. Sec.79(1) of L. B. Act. According to Sec.35 of the Ele.Education Act as amended, the maximum limit up to which Education Tax may be levied is 5 per cent of the rental value. The levy in excess of the prescribed limit is not in order.

5. Contribution from General Account: In G.O.No.879 E. dated 17-4-1952 while passing orders on the budget estimate for the year 1952-53, the government fixed a contribution of

Rs.32,000/- and 33,000/- from General Fund to the Ele. Education Fund, Ordinary and Capital respectively. But ~~contribution~~ only a sum of Rs.30,000/was made from General Account to Ele.Education Fund, Ordinary. Specific sanction of Government for waiving the contribution from General Fund Account was not obtained.

6. Tools & Plant:

(a) The tools and plant of the following schools do not eem to have been verified for the year ending 31-3-1953 nd the fact recorded in the registers.

1) Central Ward Higher Elementary School. 2) Bockapatna Higher Elementary School 3) Pandeshwar Higher Elementary School, 4) Pentlandpeta Elementary School, 5) Bolar Ele. School, 6) Hoige Bazaar Ele.School, 7) Bolar Hindustani School, 8) Jeppinamogru Elementary School, 9) Attavar Elementary School, 10) Mannagudda Elementary School, 11) Car Street Elementary School, 12) Kadri Elementary School, 13) Bastigardenk Elementary School.

(b) During verification by the Supervisor of Schools, one chair in Padavu Elementary School, and one shelf in Muslim Higher Elementary School, were found short. Early action may be taken to make good the loss.

7. Result of Audit: The result of audit may be considered as satisfactory.

RECEIPTS AND CHARGES:

8. The gross receipts and charges of the year were, Rs.173997-12-5 and Rs164690-3-9 respectively.

9. (Objections as detailed below were pending settlement at the close of audit

Year	~~No.of items~~	~~Amount~~

Assistant Examiner of Local Fund Accounts, Western Circle, Salem.

Forwarded to the Executive authority Mangalore Municipal Council in duplicate with the request that the report may be returned wit in duplicate with the request that the report may be returned with 2 months to the Dt.I.of L.F.Accounts, Mangalore with reply in triplicate duly approved by the Municipal Council for submission to Government.

Duplicate copy of the final statement of audit of the

lementary Education Fund account of Mangalore Municipal Council (for the year ended 31st March 1953) is forwarded to the Secretary to Government, Education Department, Madras with reference to rule 58(d) of Schedule IV of the Madras District Municipalities Act, 1920. The original was forwarded to the Executive Authority, Mangalore Municipal Council in L.F.No. 272 Mag 29.9.53

~~(TRUE COPY)~~

EXAMINER'S OFFICE,)
Madras.2.)

ANNUAL ACCOUNT OF RECEIPTS AND CHARGES OF THE ELEMENTARY EDUCATION ACCOUNT OF THE MANGALORE MUNICIPALITY FOR THE YEAR 1952-53.

Head of Account.	Actuals for the year 52-53.	Final budg appropriati
1	2 Rs.	3 Rs.
Receipts ordinary.		
Opening balance	11,201 0 1	5,570 0 0
1. Education tax Gross collections Deduct collection charges Net	66,986 2 2	65,160
2. Fines and penalties under Ele. Education Act.		
3. Income from investments etc.		
4. School fees.		
5. Contributions.		
6. Other receipts.	785 11 0	400
7. Government grants 1. under sec.37 of ele. education Act.	59,929 13 0	64,540
2. Under proviso to sec.37 do	16,738 0 0	16,740
8. Contribution from Gl.Account (a) for payment of temp. allowance	30,000 0 0	32,000
(b) For other purposes		
9. Investments realised		
10. Advances recovered Deduct refunds. Deduct amount transferred to capital	441 13 9	1,000
Total	1,73,997 12 5	1,77,840
Add amount relating to endowments shown under H Endowments Account.	1,73,997 12 5	1,77,840
Grand Total		
Capital		
1. Government grants.		
2. Contributions.		
3. Loans.		
4. Contributions from Gl.A/c. ordinary.		33,000
5. Investments realised		
6. Add amount transferred from ordinry		33,000
Total		
Add mount relating to endowment unde H Endowment account.		33,000
Grad Total.		
Totl receipts ordinary and captal.	1,73,997 12 5	2,10,846
Grd total including opening balnce	1,85,198 12 6	2,16,410

EXPENDITURE-ORDINARY.

Staff : Salaries & allowances	85,852	10	0	1,540	600	
Masters pay.						
Dearness allowance	44,176	0	0	46,050		
House rend allowance	12,760	5	0	13,400		
Clerks & Servants - pay	1,133	11	0	1,100	700+500 (1200)	
Dearness allowance	836	6	0	840	(840)	
House rent allowance	237	15	0	240	(240)	
Contributions to Provident Fund	718	0	0	5,000		
Bonus fund	192	0	0	230		
Travelling allowance	48	0	0	50		
Collection charges	2,098	0	0	2,390		
2. Contingencies and equipment						
Contingencies -House rent	4,235	6	0	3,650		
Other items	3,069	11	9	4,950		
Dearness allowance	3,278	9	0	3,410		
Equipment	291	3	0	2,000		
Furniture and apparatus				100		
Library books and maps,	266	5	0	100		
Other items						
3. Prizes and scholarships						
4. Repairs to buildings	3,393	7	0	4,000		
5. Interest on and repayment of debt.						
6. Investments made						
7. Advances recoverable						
Total	1,62,587	8	9	1,77,550		
Add amount relating to endowments shown under H.Endowment accounts.						
Grand Total.	1,62,587	8	9	1,77,550		
Capital						
1. Lands and buildings	400	0	0	30,000		
2. Equipment	1,702	11	0	3,000		
(i) Furniture and apparatus						
(ii)Library books and maps.						
(iii) Investments made						
(iv) Other items.						
Total	2,102	11	0	33,000		
Add amount relating to endowment shown under H Endowments account.						
Grand total	2,102	11	0	33,000		
Total ordinary and capital	1,64,690	3	9	2,10,550		
Closing balance	20,508	8	9	5,860		
Grand Total including closing balance.	1,85,198	12	6	2,16,410		

Graded

Dt. Inspector of L.F.Accounts.

Mangalore,
D/ 26 9 53

(1) The Council was permitted to increse provision under Expenditre ordinary from Rs.177500 to Rs.178300 in G.O. N.R. 1144 Dated 14-5-53.

Replies to Audit Report on the Elementary Education Fund Accounts of the Mangalore Municipal Council for the year 1952-53.

4. Govt. in their Memo No.53294.E4/53-1 Health, Education and L.A. dated 31.12.53 have permitted to levy Education tax at 5% on the basis of Govt.assessment with effect from 1.4.1954 (File A1.2580/53).

5. Govt. have been addressed in B6.18945/53 dated 3.12.53 for waiving the contribution.

6.a) The T.P.Registers of all the schools are since verified and the fact recorded.

b) Regarding missing of a chair in Padavu Elementary School, separate action is being taken.

Regarding missing of a shelf in Muslim Higher Elementary School, no such report is seen to have been received.

9. Steps are being taken to settle the old objections.

Sd. L. C. Richard,
Commissioner

(True copy)

Commissioner M.M.

Extract from the proceedings of the Mangalore Municipal Council dated 31st March 1954.

P.C.I:945/53 Audit report on the Elementary Education Fund Accounts of the Mangalore Municipal Council for the year 1952-53 with draft replies.
C.E.No. 429/27.11.54 Legal Committee to make report
Legal Committee Rec No.5 dt 11.3.54 Approved

C.R.No. 665 dated 21.5.54
The replies are approved.

Sd K.S.N Adiga,
Chairman.

(True Copy)

K Mahabala
Municipal Accts.

L.F.No.4476 Dated 25.9.54

Office of the Examiner of
Local Fund Accounts,
Old Highcourt Buildings,
MADRAS. 1.

Sub: Audit report - Elementary Education funds 1952-53 - Mangalore Municipal Council - replies forwarded.

Forwarded to the Secretary to Government, Health, Education & Local Administration Department, MADRAS with the replies of the Commissioner duly approved by the Council, in duplicate.

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T R Ramadasan

Asst. Examiner of L.F.Accts.

To
The Secretary to Government,
Health, Education & Local Administration Department,
MADRAS.

C. No. 97525/54

202—5-8-54.

HEALTH, EDUCATION AND LOCAL ADMINISTRATION
(E-III) DEPARTMENT.

Subject.—AUDIT REPORT—1952-53—Elementary Education Fund—Municipal Council, Mangalore. — Recorded.

Read.—From the ~~Municipal Commissioner~~, Examiner of Local Fund Accounts, ~~Municipality~~, L.F. ~~Ref.~~ No. 4426 dated 25-9-54

Order (Rt.) No. 413 Education, dated 11.10.54

Recorded.

To

The Municipal Commissioner, Mangalore (through the Chairman, Municipal Council),
The Director of Public Instruction (with a copy of the Audit Report).
The Examiner of Local Fund Accounts.
S.C. 1.